

# Exhibit 24



Daniel Szalkiewicz &lt;daniel@lawdss.com&gt;

---

**Re: Doe v. Sebrow**

1 message

---

**Daniel Szalkiewicz** <daniel@lawdss.com>

Tue, Jun 20, 2023 at 4:34 PM

To: Ira W Heller &lt;iwhelleresq@gmail.com&gt;, Abraham Borenstein &lt;avib@bmclawyers.net&gt;, Cali Madia &lt;cali@lawdss.com&gt;

Ira,

I am not certain what you are referring to with regards to any rebuff on my behalf. We have never discussed ESI parameters and you have ignored my email requests to put together a protocol. Your only question on the telephone was whether Plaintiff would have access to the information. Nothing else was discussed. The parameters of how I envision ESI discovery to go forward are as follows:

1. Sebrow will provide all devices and accounts to iDS.
2. iDS will take the relevant data from the devices and put it in a program called Relativity.
3. Per the court's order, you will receive access to the data as well.
4. The data will be searched for all relevant documents or information. Items that are relevant will be marked relevant and if you deem them to be relevant they will be admissible and if not, we will request a ruling from the court.

This is a very straightforward and simple process.

I also believe I was very clear in my letter. What was submitted to the court was not just lacking proper attribution but in fact complete plagiarized nonsense from three random websites. It is my belief it was filed solely for the purpose of appealing the Court's order and not done by mistake. I sent you the letter this morning as a courtesy but I am not consenting to any more delays, applications, or letters on your behalf. There has been nothing but delays and silence on your behalf. This is the first time I have heard from you since early last week. Sebrow must turn over the information tonight or tomorrow.

We will not only oppose any application on your behalf but seek the appropriate sanctions from the court.

Very Truly Yours,

Daniel S. Szalkiewicz, Esq.

**Daniel Szalkiewicz & Associates, P.C.**

23 West 73rd Street, Suite 102

New York, New York 10023

Tel: (212) 706-1007

Direct Dial: (212) 760-1007

Cell: (929) 373-2735

Fax: (646) 849-0033

---

On Tue, Jun 20, 2023 at 4:21 PM Ira W Heller <iwhelleresq@gmail.com> wrote:

Daniel,

I have reviewed the brief, in which you comment that proper attribution was not provided in portions therein. In its preparation, I utilized a legal memorandum provided to me by my paralegal. Particularly in regard to the law regarding the treatment of the issue in other states, you are correct that attribution was not properly provided, and I thank you for pointing it out. I am going to request that the brief be disregarded by the Court, and will resubmit a better drafted version.

Second, a payment of \$500 was forwarded to you via bank wire as an incremental payment toward the legal fees

Order. The wife should clear by tomorrow or Wednesday. I am unfortunately not in the position to pay it all at once, but will do so incrementally.

Third, I am submitting a letter to the Court in support of my request for reconsideration of the judge's Order to turn over my client's devices. I know that you rebuffed my request last time I offered to work with you on it, rather than have everything simply turned over to you. At this time, bolstered by the Order, I guess you feel no reason to compromise on this, but if what you truly want is information you are entitled to, based upon its relevance to this matter, there is nothing to hide. If we cannot agree on this point, then I have no choice but to seek reconsideration for the reasons I have laid out in a letter I will be filing with the Court shortly.

In the meantime, wishing you well - and I do appreciate the courtesy regarding the issue with the brief.

My best,  
Ira



IRA HELLER LAW, LLC

Ira W. Heller, Esq.  
Tel: 908-275-8626  
Fax: 908-349-3005  
1317 Morris Avenue  
Union, NJ 07083  
[iwhelleresq@gmail.com](mailto:iwhelleresq@gmail.com)

This communication may contain privileged and/or confidential information. It is intended solely for the use of the addressee. If you are not the intended recipient, you are strictly prohibited from disclosing, copying, distributing or using any of this information. If you receive this communication in error, please contact the sender immediately and destroy the material in its entirety, whether electronic or hard copy. This communication may contain nonpublic personal information about consumers subject to the restrictions of the Gramm-Leach-Bliley Act. You may not directly or indirectly reuse or re-disclose such information for any purpose other than to provide the services for which you are receiving the information.

**Rule of Evidence 408 Applicability:** This communication may contain a settlement offer and/or information presented as part of settlement discussions. Such information and offers are subject to the restrictions of FRE and NJRE 408 and may not be used for any purpose.

**Reservation of All Rights and Defenses:** Unless specifically set forth to the contrary nothing herein may be interpreted as an admission and/or waiver of any rights or defenses, all of which are preserved.

**IRS CIRCULAR 230 COMPLIANCE:** To ensure compliance with the requirements imposed by the IRS in Circular 230 effective June 21, 2005, we inform you that any U.S. federal tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

On Tue, Jun 20, 2023 at 10:36 AM Daniel Szalkiewicz <[daniel@lawdss.com](mailto:daniel@lawdss.com)> wrote:

Mr. Heller,

Please see the attached letter.

Very Truly Yours,

Daniel S. Szalkiewicz, Esq.

**Daniel Szalkiewicz & Associates, P.C.**

23 West 73rd Street, Suite 102

New York, New York 10023

Tel: (212) 706-1007

Direct Dial: (212) 760-1007

Cell: (929) 373-2735

Fax: (646) 849-0033